

DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT
 BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT
☐ SUPERSEDING
OFFENSE CHARGED

26 U.S.C. § 7206(2) - AIDING AND ADVISING FALSE TAX RETURNS

☐ Petty
☐ Minor
☐ Misdemeanor
☒ Felony

PENALTY: 26 U.S.C. § 7206(2) - 3 years prison, \$250,000 fine, 1 year supervised release, \$100 special assessment

Name of District Court, and/or Judge/Magistrate Location

NORTHERN DISTRICT OF CALIFORNIA

OAKLAND DIVISION

DEFENDANT - U.S.

MARIA CORINA RODRIGUEZ

DISTRICT COURT NUMBER

CR 19 705

 DEC 19 2019
 SUSAN Y. SOLOW
 CLERK, U.S. DISTRICT COURT
 NORTH DISTRICT OF CALIFORNIA
 OAKLAND OFFICE
DEFENDANT**IS NOT IN CUSTODY**

Has not been arrested, pending outcome this proceeding.

1) ☒ If not detained give date any prior summons was served on above charges2) ☐ Is a Fugitive3) ☐ Is on Bail or Release from (show District)**IS IN CUSTODY**4) ☐ On this charge5) ☐ On another conviction☐ Federal ☐ State6) ☐ Awaiting trial on other charges

If answer to (6) is "Yes", show name of institution

Has detainer been filed? ☐ Yes ☒ No

If "Yes" give date filed

DATE OF ARREST

Month/Day/Year

Or... if Arresting Agency & Warrant were not

DATE TRANSFERRED TO U.S. CUSTODY

Month/Day/Year

☐ This report amends AO 257 previously submitted**PROCEEDING**

Name of Complainant Agency, or Person (& Title, if any)

INTERNAL REVENUE SERVICE

☐ person is awaiting trial in another Federal or State Court, give name of court☐ this person/proceeding is transferred from another district per (circle one) FRCrp 20, 21, or 40. Show District
☐ this is a reprosecution of charges previously dismissed which were dismissed on motion of:

SHOW DOCKET NO.

☐ U.S. ATTORNEY ☐ DEFENSE
☐ this prosecution relates to a pending case involving this same defendant

MAGISTRATE CASE NO.

☐ prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

Name and Office of Person

Furnishing Information on this form DAVID L. ANDERSON

☒ U.S. Attorney ☐ Other U.S. Agency

Name of Assistant U.S. Attorney (if assigned)

Thomas Moore AUSA

ADDITIONAL INFORMATION OR COMMENTS**PROCESS:**☐ SUMMONS ☐ NO PROCESS* ☒ WARRANT

Bail Amount: _____

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

Defendant Address:

* Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Date/Time: _____ Before Judge: _____

Comments:

United States District Court

FOR THE

NORTHERN DISTRICT OF CALIFORNIA

VENUE: OAKLAND

FILED *u*

DEC 19 2019

SUSAN Y. SOLOW
CLERK, U.S. DISTRICT COURT
NORTH DISTRICT OF CALIFORNIA
OAKLAND OFFICE

UNITED STATES OF AMERICA,

V.

CR 19 705

YGR

MARIA CORINA RODRIGUEZ

DEFENDANT(S).

INDICTMENT

26 U.S.C. § 7206(2) – AIDING AND ADVISING FALSE TAX
RETURNS

A true bill.

Foreman

Filed in open court this 19th day of

December, 2019

Lygia Garcia

Donna M. Ryu
DONNA M. RYU

Clerk

Bail, \$

12/19/19
NO BAIL WARRANT

DAVID L. ANDERSON (CABN 149604)
United States Attorney

FILED *C*

DEC 19 2019
SUSAN Y. SOLVIG
CLERK, U.S. DISTRICT COURT
NORTH DISTRICT OF CALIFORNIA
OAKLAND OFFICE

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

MARIA CORINA RODRIGUEZ,

Defendant.

CASE NO.

CR 19 705

VIOLATIONS:

26 U.S.C. § 7206(2) – AIDING AND ADVISING
FALSE TAX RETURNS

OAKLAND VENUE

UNDER SEAL

INDICTMENT

The Grand Jury charges:

COUNTS ONE THROUGH FORTY-ONE: (26 U.S.C. § 7206(2) – Aiding and Advising False Tax
Returns)

On or about the dates set forth below, in the Northern District of California, the defendant,

MARIA CORINA RODRIGUEZ,

did willfully aid and assist in, procure, counsel, and advise the preparation and presentation to the
Internal Revenue Service, of U.S. Individual Federal Income Tax Returns, Forms 1040, either individual
or joint, for the taxpayers, calendar years, and materially false items set forth below, whereas the
defendant MARIA CORINA RODRIGUEZ then and there knew the returns were false and fraudulent
and the taxpayers were not entitled to claim the materially false items in the claimed amounts.

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INDICTMENT

Document No.

District Court
Criminal Case Processing

| COUNT | DATE OF OFFENSE | TAXPAYER | TAX YEAR | MATERIAL FALSE ITEM | AMOUNT |
|-------|-----------------|----------|----------|---|--|
| 1 | 04/15/2015 | F.A. | 2014 | Sch. A: Line 7, personal property tax Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses | \$874 \$2,000 \$500 \$21,807 |
| 2 | 04/15/2017 | F.A. | 2016 | Sch. A: Line 8, other taxes Line 16, cash donations Line 21, unreimbursed employee expenses | \$1,000 \$500 \$13,555 |
| 3 | 04/15/2014 | S.&S. A. | 2013 | Sch. A: Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses Line 23, other expenses | \$1,090 \$500 \$2,637 \$2,797 |
| 4 | 04/15/2015 | S.&S. A. | 2014 | Form 1040: Line 50, education credit Line 68, American Opportunity Credit Sch. A: Line 7, personal property tax Line 16, cash donations Line 17, noncash donations Line 23, other expenses | \$721 \$480 \$3,495 \$640 \$500 \$2,884 |
| 5 | 04/15/2016 | S.&S. A. | 2015 | Sch. A: Line 7, personal property tax Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses Line 23, other expenses | \$3,057 \$4,250 \$500 \$8,597 \$3,360 |
| 6 | 01/30/2018 | S.&S. A. | 2016 | Form 1040: Line 17, rental real estate Line 51, retirement credit Sch. A: Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses Line 23, other expenses | \$(5,863) \$200 \$1,200 \$500 \$8,198 \$2,253 |

| COUNT | DATE OF OFFENSE | TAXPAYER | TAX YEAR | MATERIAL FALSE ITEM | AMOUNT |
|-------|-----------------|------------|----------|---|---|
| 7 | 04/15/2014 | E.&M. C.A. | 2013 | Form 1040: Line 48, dependent care credit Line 49, education credit Line 66, American Opportunity Credit Sch. A: Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses Line 23, other expenses | \$630 \$678 \$900 \$500 \$500 \$5,336 \$1,560 |
| 8 | 04/15/2015 | E.&M. C.A. | 2014 | Form 1040: Line 49, dependent care credit Line 50, education credit | \$600 \$1,374 |
| 9 | 04/15/2016 | E.&M. C.A. | 2015 | Form 1040: Line 49, dependent care credit Sch. A: Line 21, unreimbursed employee expenses Line 23, other expenses | \$600 \$16,516 \$2,050 |
| 10 | 04/15/2017 | E.&M. C.A. | 2016 | Form 1040: Line 49, dependent care credit Sch. A: Line 7, personal property tax Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses | \$600 \$2,766 \$500 \$500 \$17,823 |
| 11 | 04/15/2014 | U.&T. A. | 2013 | Sch. A: Line 7, personal property tax Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses | \$1,025 \$8,328 \$450 \$7,345 |
| 12 | 04/15/2015 | U.&T. A. | 2014 | Sch. A: Line 7, personal property tax Line 21, unreimbursed employee expenses Line 23, other expenses | \$1,469 \$11,491 \$8,809 |
| 13 | 04/15/2016 | U.&T. A. | 2015 | Sch. A: Line 7, personal property tax Line 21, unreimbursed employee expenses Line 23, other expenses | \$3,108 \$11,018 \$4,730 |

| COUNT | DATE OF OFFENSE | TAXPAYER | TAX YEAR | MATERIAL FALSE ITEM | AMOUNT |
|-------|-----------------|----------|----------|---|---|
| 14 | 04/15/2017 | U.&T. A. | 2016 | <u>Sch. A:</u> Line 16, cash donations Line 21, unreimbursed employee expenses Line 23, other expenses | \$6,104 \$4,487 \$5,110 |
| 15 | 04/15/2017 | K.B. | 2016 | <u>Sch. A:</u> Line 7, personal property tax Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses Line 22, tax preparation fees | \$3,287 \$2,650 \$500 \$7,817 \$250 |
| 16 | 04/15/2017 | S.C. | 2016 | <u>Sch. A:</u> Line 16, cash donations Line 21, unreimbursed employee expenses | \$500 \$14,038 |
| 17 | 04/15/2014 | I.D.R. | 2013 | <u>Form 1040:</u> Line 42, exemptions Line 51, child tax credit <u>Sch. A:</u> Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses | \$27,300 \$3,800 \$500 \$500 \$19,592 |
| 18 | 04/15/2015 | I.D.R. | 2014 | <u>Form 1040:</u> Line 42, exemptions Line 52, child tax credit <u>Sch. A:</u> Line 21, unreimbursed employee expenses | \$27,650 \$3,750 \$22,766 |
| 19 | 04/15/2016 | I.D.R. | 2015 | <u>Form 1040:</u> Line 42, exemptions <u>Sch. A:</u> Line 7, personal property tax Line 21, unreimbursed employee expenses | \$28,000 \$2,775 \$23,295 |
| 20 | 06/16/2017 | I.D.R. | 2016 | <u>Form 1040:</u> Line 42, exemptions <u>Sch. A:</u> Line 7, personal property tax Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses | \$28,350 \$4,077 \$3,000 \$500 \$18,182 |

| COUNT | DATE OF OFFENSE | TAXPAYER | TAX YEAR | MATERIAL FALSE ITEM | AMOUNT |
|-------|-----------------|-------------|----------|---|--|
| 21 | 04/15/2015 | P.G. | 2014 | <u>Form 1040:</u> Line 67, additional child tax credit <u>Sch. A:</u> Line 7, personal property tax Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses Line 23, other expenses | \$1,457 \$1,950 \$1,520 \$500 \$5,320 \$1,515 |
| 22 | 04/15/2017 | P.G. | 2016 | <u>Sch. A:</u> Line 7, personal property tax Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses Line 23, other expenses | \$782 \$500 \$500 \$6,879 \$1,673 |
| 23 | 04/15/2014 | E.G.C.&R.O. | 2013 | <u>Form 1040:</u> Line 52, residential energy credit Line 64a, earned income credit Line 65, additional child tax credit <u>Sch. C:</u> Line 12, business income <u>Sch. A:</u> Line 16, cash donations Line 23, other expenses | \$363 \$948 \$2,000 7,150 \$2,000 \$3,350 |
| 24 | 05/19/2015 | E.G.C.&R.O. | 2014 | <u>Form 1040:</u> Line 53, residential energy credit Line 66a, earned income credit Line 67, additional child tax credit <u>Sch. C:</u> Line 12, business income <u>Sch. A:</u> Line 7, personal property tax Line 16, cash donations Line 21, unreimbursed employee expenses Line 23, other expenses | \$438 \$1,024 \$1,000 \$7,665 \$1,655 \$2,100 \$5,909 \$2,300 |

| COUNT | DATE OF OFFENSE | TAXPAYER | TAX YEAR | MATERIAL FALSE ITEM | AMOUNT |
|-------|-----------------|-------------|----------|---|--|
| 25 | 04/15/2016 | E.G.C.&R.O. | 2015 | <u>Form 1040:</u> Line 46, excess advance premium tax credit repayment Line 50, education credit Line 66a, earned income credit Line 68, American Opportunity Credit <u>Sch. C:</u> Line 12, business income <u>Sch. A:</u> Line 23, other expenses | \$513 \$1,081 \$1,253 \$825 \$8,463 \$1,947 |
| 26 | 04/26/2017 | E.G.C.&R.O. | 2016 | <u>Form 1040:</u> Line 50, education credit Line 66a, earned income credit <u>Sch. C:</u> Line 12, business income <u>Sch. A:</u> Line 23, other expenses | \$1,178 \$163 \$14,433 \$3,888 |
| 27 | 04/15/2014 | E.&R. L. | 2013 | <u>Sch. A:</u> Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses | \$500 \$500 \$19,889 |
| 28 | 04/15/2015 | E.&R. L. | 2014 | <u>Sch. A:</u> Line 7, personal property tax Line 16, cash donations Line 21, unreimbursed employee expenses | \$2,185 \$400 \$23,486 |
| 29 | 04/15/2016 | E.&R. L. | 2015 | <u>Sch. A:</u> Line 7, personal property tax Line 21, unreimbursed employee expenses | \$1,485 \$22,137 |
| 30 | 04/15/2017 | E.&R. L. | 2016 | <u>Sch. A:</u> Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses | \$500 \$500 \$22,883 |
| 31 | 04/15/2015 | A.&R. P. | 2014 | <u>Sch. A:</u> Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses | \$500 \$500 \$20,368 |
| 32 | 04/15/2016 | A.&R. P. | 2015 | <u>Sch. A:</u> Line 21, unreimbursed employee expenses | \$19,487 |

| COUNT | DATE OF OFFENSE | TAXPAYER | TAX YEAR | MATERIAL FALSE ITEM | AMOUNT |
|-------|-----------------|----------|----------|---|---|
| 33 | 04/26/2017 | A.&R. P. | 2016 | Sch. A: Line 7, personal property tax Line 21, unreimbursed employee expenses | \$2,885 \$19,922 |
| 34 | 04/15/2014 | N.P.D.L. | 2013 | Form 1040: Line 49, education credit Line 66, American Opportunity Credit Sch. A: Line 16, cash donations Line 21, unreimbursed employee expenses Line 23, other expenses | \$1,500 \$1,000 \$4,000 \$8,865 \$4,430 |
| 35 | 04/15/2015 | N.P.D.L. | 2014 | Form 1040: Line 50, education credit Line 68, American Opportunity Credit Sch. A: Line 16, cash donations Line 21, unreimbursed employee expenses Line 23, other expenses | \$1,228 \$1,000 \$7,000 \$7,842 \$2,865 |
| 36 | 04/15/2016 | N.P.D.L. | 2015 | Form 1040: Line 50, education credit Line 68, American Opportunity Credit Sch. A: Line 16, cash donations Line 21, unreimbursed employee expenses Line 23, other expenses | \$1,500 \$1,000 \$9,000 \$8,234 \$2,990 |
| 37 | 04/15/2017 | N.P.D.L. | 2016 | Form 1040: Line 50, education credit Line 68, American Opportunity Credit Sch. A: Line 21, unreimbursed employee expenses Line 23, other expenses | \$1,275 \$850 \$7,884 \$2,665 |
| 38 | 04/15/2014 | F.R. | 2013 | Form 1040: Line 65, additional child tax credit | \$1,260 |
| 39 | 04/15/2015 | F.R. | 2014 | Form 1040: Line 43, additional child tax credit | \$1,000 |

| COUNT | DATE OF OFFENSE | TAXPAYER | TAX YEAR | MATERIAL FALSE ITEM | AMOUNT |
|-------|-----------------|----------|----------|---|---------------------------|
| 40 | 04/15/2016 | M.V. | 2015 | Sch. A: Line 16, cash donations Line 17, noncash donations Line 21, unreimbursed employee expenses | \$500 \$500 \$9,695 |
| 41 | 04/26/2017 | M.V. | 2016 | Sch. A: Line 7, personal property tax Line 21, unreimbursed employee expenses | \$1,255 \$10,504 |

Each in violation of Title 26, United States Code, Section 7206(2).

DATED: 12/19/19

A TRUE BILL.

FOREPERSON

DAVID L. ANDERSON
United States Attorney

THOMAS MOORE
Assistant United States Attorney

SEALED BY ORDER
OF THE COURTUNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIAFILED *C*

DEC 19 2019

SUSAN Y. SOLIZ
CLERK, U.S. DISTRICT COURT
NORTH DISTRICT OF CALIFORNIA
OAKLAND OFFICE

CRIMINAL COVER SHEET

Instructions: Effective November 1, 2016, this Criminal Cover Sheet must be completed and submitted, along with the Defendant Information Form, for each new criminal case.

YGR

CASE NAME:

CASE NUMBER:

USA v. MARIA CORINA RODRIGUEZ

CR

CR 19 705

Is This Case Under Seal?

Yes ☒ No

Total Number of Defendants:

1 ☒ 2-7

8 or more

Does this case involve ONLY charges
under 8 U.S.C. § 1325 and/or 1326?Yes No ☒

Venue (Per Crim. L.R. 18-1):

SF OAK ☒ SJ

Is this a potential high-cost case?

Yes No ☒Is any defendant charged with
a death-penalty-eligible crime?Yes No ☒

Is this a RICO Act gang case?

Yes No ☒

Assigned AUSA

(Lead Attorney): THOMAS MOORE, AUSA Date Submitted: 12/19/19

Comments: